Listing of Claims

The following listing of claims replaces all prior versions and listings of claims in the application.

1-6. (Canceled)

7. (New): A polarizing plate with optical compensation function, comprising at least two optically compensating layers, the optically compensating layers comprising:

an optically compensating A-layer formed of a polymer film, satisfying conditions represented by formulae (I) and (II) below; and

an optically compensating B-layer formed of a non-liquid crystalline polymer film, satisfying conditions represented by formulae (III) to (V) below,

$$20 \text{ (nm)} \le \text{Re}_{\text{a}} \le 300 \text{ (nm)}$$

$$1.0 \le Rz_a / Re_a \le 8$$

$$1 \text{ (nm)} \le \text{Re}_{\text{b}} \le 100 \text{ (nm)}$$

$$5 \le Rz_b / Re_b \le 100$$

$$1 (\mu m) \le d_b \le 20 (\mu m)$$

in the formulae (I) and (II),

$$Re_a = (nx_a - ny_a) \cdot d_a$$

$$Rz_a = (nx_a - nz_a) \cdot d_a$$

where nx_a, ny_a, and nz_a represent refractive indices in an X-axis direction, a Y-axis direction, and a Z-axis direction in the optically compensating A-layer, respectively, with the X-axis direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating A-layer, the Y-axis direction being an axial direction perpendicular to the X-axis within the plane, the Z-axis direction being a thickness direction perpendicular to the X-axis and the Y-axis, and d_a represents a thickness of the optically compensating A-layer, in the formulae (III) to (V),

$$Re_b = (nx_b - ny_b) \cdot d_b$$

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$$Rz_b = (nx_b - nz_b) \cdot d_b$$

where nx_b, ny_b, and nz_b represent refractive indices in an X-axis direction, a Y-axis direction, and a Z-axis direction in the optically compensating B-layer, respectively, with the X-axis direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating B-layer, the Y-axis direction being an axial direction perpendicular to the X-axis within the plane, the Z-axis direction being a thickness direction perpendicular to the X-axis and the Y-axis, and d_b represents a thickness of the optically compensating B-layer.

- 8. (New): The polarizing plate with optical compensation function according to claim 7, wherein the polymer film forming the optically compensating A-layer is a stretched film or a liquid crystal film.
- 9. (New): The polarizing plate with optical compensation function according to claim 7, wherein the non-liquid crystalline polymer film forming the optically compensating B-layer is a film of at least one selected from the group consisting of polyamide, polyimide, polyester, polyetherketone, polyaryletherketone, polyamide imide, and polyesterimide.
- 10. (New): The polarizing plate with optical compensation function according to claim 8, wherein the non-liquid crystalline polymer film forming the optically compensating B-layer is a film of at least one selected from the group consisting of polyamide, polyimide, polyester, polyetherketone, polyaryletherketone, polyamide imide, and polyesterimide.
- 11. (New): The polarizing plate with optical compensation function according to claim 7, further comprising a pressure-sensitive adhesive layer, the pressure-sensitive adhesive layer being arranged on at least one surface of the polarizing plate.
- 12. (New): The polarizing plate with optical compensation function according to claim 8, further comprising a pressure-sensitive adhesive layer, the pressure-sensitive adhesive layer being arranged on at least one surface of the polarizing plate.

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- 13. (New): The polarizing plate with optical compensation function according to claim 9, further comprising a pressure-sensitive adhesive layer, the pressure-sensitive adhesive layer being arranged on at least one surface of the polarizing plate.
- 14. (New): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 7 and is arranged on at least one surface of the liquid crystal cell.
- 15. (New): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 8 and is arranged on at least one surface of the liquid crystal cell.
- 16. (New): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 9 and is arranged on at least one surface of the liquid crystal cell.
- 17. (New): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 11 and is arranged on at least one surface of the liquid crystal cell.
 - 18. (New): An image display comprising the polarizing plate according to claim 7.
 - 19. (New): An image display comprising the polarizing plate according to claim 8.
 - 20. (New): An image display comprising the polarizing plate according to claim 9.
 - 21. (New): An image display comprising the polarizing plate according to claim 11.